IN THE DISTRICT COURT OF THE UNITED STATES FOR THE MIDDLE DISTRICT OF ALABAMA NORTHERN DIVISION

WILLIAM D. PAUL,	
)
Petitioner,)
)
v.) Civil Action No.: 02:07mc3367-MHT-CSC
)
UNITED STATES OF AMERICA,)
)
Respondent.	

RESPONSE TO MOTION TO QUASH

Comes now the respondent, United States of America, by and through Leura G. Canary, United States Attorney for the Middle District of Alabama, and in response to the Motion to Quash, filed herein on June 25, 2007, states as follows:

I. **Prior Proceedings**

On or about June 5, 2007, the petitioner filed his first Motion to Quash administrative summonses issued to Regions Bank, Tuskegee Bank and Compass Bank. The summons to Compass Bank was, "In the matter of "William D. Paul / PDI Ministries, Inc. / William D. Paul Ministries, Inc. / PDI Real Estate, Inc." The Regions Bank summons was issued "[i]n the matter of William D. Paul / PDI Faith Based Initiative Veterans Repair, Inc." Finally, the summons to Tuskegee Bank was issued "[i]n the

Government's Exhibit 1 (GEX 1), May 31, 2007 summons issued to Regions Bank.

Government's Exhibit 2 (GEX 2), May 31, 2007 summons issued to Tuskegee Bank.

matter of William D. Paul / Rheumatology Specialists Arthritis & Osteoporosis Center,
Inc." All three summonses were issued by the Criminal Investigation Division and
sought information relative to the period "January 1, 2003 through December 31, 2006."

On June 13, 2007, the respondent filed a Motion to Dismiss on the basis of mootness as it would not seek enforcement of the summonses as issued.⁵ By Order entered June 15, 2007, the Court granted the motion.⁶

On June 19 and 20, 2007, the respondent re-issued summonses to each of the three banks. Each of the three re-issued summonses were issued "[i]n the matter of William D. Paul," by the Criminal Investigation Division and sought information relative to the period "[c]alendar years ending December 31, 2002, December 31, 2003, December 31, 2004 and December 31, 2005."

The petitioner filed a second Motion to Quash in the above-styled cause on June 25, 2007, 8 and another Motion to Quash the same summonses under case number

Government's Exhibit 3 (GEX 3), May 31, 2007 summons issued to Compass Bank.

⁴ GEX 1, GEX 2, GEX 3.

⁵ Doc. 6, USDC MD/AL # 02:07mc3367-MHT-CSC

⁶ Doc. 9, USDC MD/AL # 02:07mc3367-MHT-CSC

Attachments 1, 2, and 3 to Government's Exhibit 4 (GEX 4) Declaration of Special Agent Mark Mire.

⁸ Doc. 12, USDC MD/AL # 02:07mc3367-MHT-CSC

02:07mc3367-WKW-CSC on June 22, 2007. The court consolidated the two motions into the above-styled cause by order entered July 20, 2007. The court consolidated the two motions into the above-styled cause by order entered July 20, 2007.

II. The Motion(s) to Quash

In his consolidated Motion to Quash the petitioner appears to assert that because the respondent did not pursue enforcement of the first set of summonses that it has agreed not to summons information pertaining to his financial affairs from the same entities.

Citing no authority, the petitioner appears to suggest that the respondent's choice to not seek enforcement of the earlier summons, as issued, somehow precludes it from reissuing the summons.

III. Argument and Citations of Authority

A) The Respondent is not precluded from re-issuing the second set of summons.

The initial set of summons in this matter incorrectly identified the matter under investigation. Each of the summons indicated that they were issued in the matter of William D. Paul and various entities for the period of calendar years 2003, 2004, 2005 and 2006. As issued, these summonses suggested an investigation of the entities as well as the petitioner, when the focus of the investigation is only the petitioner. Second, the first set of summons request for information pertaining to calendar year 2006 was

⁹ Doc. 1, USDC MD/AL # 02:07mc3369-WKW-CSC

Doc. 17, USDC MD/AL # 02:07mc3367-MHT-CSC; Doc. 11, USDC MD/AL # 02:07mc3369-WKW-CSC

incorrect as was its' failure to indicate calendar year 2002. The calendar years actually under review are 2002, 2003, 2004 and 2005. In sum, the investigation is of the potential tax liability of William D. Paul for calendar years 2002, 2003, 2004 and 2005.

The petitioner has cited no authority for his apparent assertion that the respondent's decision to not pursue the first set of summonses precludes it from reissuing summonses to the same entities which more accurately indicate the matter and time frame under investigation. As stated in the Motion to Dismiss the respondent stated it would not seek enforcement of the summons "as issued," not that it wouldn't seek to re-issue more accurate summonses.

B) The re-issued summonses are proper and the petitioner has not demonstrated any proper basis for quashing them.

A summons is an administrative device with which the Internal Revenue Service (the Service) can summon persons to appear, testify, and produce documents. The Service is statutorily authorized to inquire about any person who may be liable to pay any internal revenue tax, and to summons a witness to testify or to produce books, papers, records, or other data that may be relevant or material to an investigation. 26 U.S.C. sec. 7602. Sections 7402(b) and 7604(a) of the Internal Revenue Code grant jurisdiction to district courts to enforce a summons, and section 7604 (b) governs the general enforcement of Summonses by the Service.

In United States et al. v. Powell et al., 379 U.S. 48, (1964), the Supreme Court provided that:

Reading the statutes as we do, the Commissioner need not meet any standard of probable cause to obtain enforcement of his summons, either before or after the three-year statute of limitations on ordinary tax liabilities has expired. He must show that the investigation will be conducted pursuant to a legitimate purpose, that the inquiry may be relevant to the purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Code have been followed - in particular, that the "Secretary or his delegate" after investigation, has determined the further examination to be necessary and has notified the taxpayer in writing to that effect. This does not make meaningless the adversary hearing to which the taxpayer is entitled before enforcement is ordered. At the hearing the "may challenge the summons on any appropriate ground," Riesman v. Caplin, 375 U.S. 440, at 449.

In United States et al. v. MacElvain, 71 A.F.T.R. 2d (RIA) 2069 (M.D. Ala. 1993) and Goodson, et al. v. United States, 53 A.F.T.R 2d (RIA) 1456 (M.D. Ala. 1984) this honorable court cited Powell. Particularly, in MacElvain this Court stated:

> To obtain enforcement of a summons issued in the course of an IRS investigation, the IRS must be able to demonstrate, first, that the investigation will be conducted pursuant to a legitimate purpose; second, the inquiry will be relevant to that purpose; third that the information sought is not already in the IRS's possession; and fourth, that the IRS has taken the administrative steps necessary to the issuance of the summons. United States v. Powell, 379 U.S. 48, 57-59, 85 S. Ct. 248, 255, 13 L.Ed. 2d 112 (1964); United States v. Leventhal, 961 F. 2d 936, 939-40 (11th Cir. 1992). The IRS may satisfy this burden merely by presenting an affidavit that attests to these facts sworn to an officer or agent who issued the summons. If the IRS makes this showing, the burden then shifts to the respondent either to disprove one of the four Powell factors or to demonstrate that enforcement of the summons would constitute an abuse of the court's discretion.

The affidavit of Special Agent Mark Mires contains all the required showings necessary to obtain enforcement. Moreover, given the petitioner's failure to "either to disprove one of the four Powell factors or to demonstrate that enforcement of the summons would constitute an abuse of the court's discretion," his Motion to Quash is due to be denied. As previously stated, his assertion that the respondent waived or somehow precluded from re-issuing the summonses, is unsubstantiated in law and fact.

Conclusion IV.

For the foregoing reasons, the petitioner's Motion(s) to Quash are due to be and should be denied.

Respectfully submitted this 24th day of July, 2007.

LEURA G. CANARY United States Attorney

By: /s/R. Randolph Neeley R. RANDOLPH NEELEY Assistant United States Attorney

Bar Number: 9083-E56R Post Office Box 197

Montgomery, AL 36101-0197 Telephone No.: (334) 223-7280 Facsimile No.: (334) 223-7418 E-mail: rand.neeley@usdoj.gov

CERTIFICATE OF SERVICE

I hereby certify that on July 24, 2007, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, and I hereby certify that I have mailed, by United States Postal Service, a copy of same to the following non-CM/ECF participant(s):

William D. Paul 102 Meadow wood Court Wetumpka, AL 36093

s/R. Randolph Neeley
Assistant United States Attorney

EXHIBIT 1



	DI Faith Based Initiative Veterans Repair, Inc.		<u></u>
Internal Revenue Service (Division): Industry/Area (name or number):	Criminal Investigation Division		•
Periods: January 1, 2003 through Dec	ember 31, 2006		
To: REGIONS BANK	The Commissioner of Internal Revenu	10	
At: P.O. Box 10247 . E	SIRMINGHAM AL 35202		
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Business address and telephone	number of IRS officer before whom you ar	e to appear:	
2204 Lakeshore Drive, Suite 210, H	Iomewood, AL 35209 (205) 912-5565 desk	(205) 329-4386	cell
Place and time for appearance at	2204 Lakeshore Drive, Suite 210		
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www.irs.gov	Signature of issuing officer		Tile
Form 2039 (Rev. 12-2001)	Signature of approving officer (if applicable)		Title
Catalog Number 21405J		Part C to	he given to notices

EXHIBIT 2



In the matter of William D. I			uci, uic.	· · · · · · · · · · · · · · · · · · ·
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Place and time for appeara	ance at 2204 Lakeshore D	rive, Suite 210		
	Homewood, AL 35	5209		
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EXHIBIT 3



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Industry/Area (name or n			:		
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	The Commi	ssioner of Internal i	Revenue	1	
To: COMPASS BANK					*************************************
At: 15 South ZOT	STREET, SUITE	1403, BIRMINAL	IAM, AL BE	52.83	
You are hereby summoned and re	equired to appear beforeM	ark Mire, Special Agen	t		
an officer of the internal Revenue and other data relating to the ta administration or enforcement of	Service, to give testimony and to ix liability or the collection of th	e tax liability or for the pu	rpose of inquiring i	nto any offens	
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EXHIBIT 4

IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF ALABAMA NORTHERN DIVISION

	ES OF AMERICA e, Special Agent,)
	Petitioners) Civil Case No.
))
WILLIAM D.	PAUL,	
	Respondent)

DECLARATION OF SPECIAL AGENT MARK MIRE

- I, Mark Mire, a Special Agent with the Internal Revenue Service, Criminal Investigation Division do hereby declare:
 - 1. I am a duly commissioned Special Agent employed in the Criminal Investigation Division of the Internal Revenue Service of the Atlanta Field Office at 2204 Lakeshore Drive, Suite 210, Homewood, Alabama 35209.
 - 2. In my capacity a Special Agent, I am conducting an investigation into the tax liability of William D. Paul for the years 2002, 2003, 2004, and 2005.
 - 3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on June 19, 2007 an administrative summons, Internal Revenue Service Form 2039 to Regions Bank, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the Petition as Exhibit 1.
 - 4. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on June 20, 2007 an administrative summons, Internal Revenue Service Form 2039 to First Tuskegee Bank, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the Petition as Exhibit 2.
 - 5. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on June 20, 2007 an administrative summons, Internal Revenue Service Form 2039 to Compass Bank, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the Petition as Exhibit 3.

- 6. In accordance with Section 7603 of Title 26, U.S.C., on June 20, 2007 I served attested copies of the Internal Revenue Service summonses described in Paragraphs 3, 4, and 5 above on the respondent, William D. Paul by U.S. certified mail, as evidenced in the certificate of service on the reverse side of the summons.
- 7. On June 20, 2007, I served the notice required by Section 7609(a) of Title 26, U.S.C., on William D. Paul, by U.S. certified mail, as evidenced in the certificate of service of notice on the reverse side of the summons.
- 8. On June 24, 2007, the respondent, William D. Paul, filed a petition to quash the Internal Revenue Service summonses described in Paragraphs 3, 4, and 5 with the U.S. District Court, Middle District of Alabama, Northern Division. The petition to quash is attached as Exhibit 4.
- 9. The books, papers, records, or other data sought by the Internal Revenue Service summonses described in Paragraphs 3, 4, and 5 are not already in possession of the Internal Revenue Service.
- 10. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.
- 11. It is necessary to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of William D. Paul for the years 2002, 2003, 2004, and 2005. I declare under penalties of perjury that the foregoing is true and correct.

Executed this 28th day of June, 2007.

Mark Mine Mark Mire Special Agent, IRS-CI

ATTACHMENT 1



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Service of Summons, Notice and Recordkeeper Certificates (Pursuant to eaction 7803, Internal Revenue Code)

Date	Time
JUHE 19, 2007	3:00 PM
Certify that I handed a copy of the § 7603, to the person to whom it w	e summons, which contained the attestation required by vas directed.
Summons Signature Summons \$ 7603, at the last and usual place the copy with the following person (nmons, which contained the attestation required by of abode of the person to whom it was directed. Heft if any):
§ 7603, by certified or registered r was directed, that person being a t sent the summons to the followin	
Post Office Box 10247, Birmingh	am, Alabama 35202
Signature	Title
Man Mun	Mark Mire, Special Agent
Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine	affairs of an identified person have been made or kept. I certify that, within 3 days of serving the summons, gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.
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Name of Noticee: William D. Paul Address of Noticee (if mailed):	mpka, Alabama 36093 I gave notice by handing it to the noticee. In the absence of a last known address of the noticee, I left the notice with the person summoned. No notice is required.
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ATTACHMENT TO SUMMONS ISSUED TO: REGIONS BANK

ALL OPEN AND CLOSED ACCOUNTS

For the years: 2002 - 2005 (January 1, 2002 through December 31, 2005)

All records pertaining to the following individual and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which this individual had a financial interest:

William D. Paul (255-86-1214) and PDI Faith Based initiative Veterans Repair, Inc. (30-0159759)

To include all accounts in which this individual had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

<u>SAVINGS ACCOUNT RECORDS</u>: Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.

<u>CHECKING ACCOUNT RECORDS</u>: Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.

LOAN RECORDS: Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

<u>SAFE DEPOSIT BOX RECORDS:</u> Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

<u>CERTIFICATES</u>: Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments.

<u>U.S. TREASURY NOTES AND BILLS:</u> All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks

issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

<u>CREDIT CARD RECORDS</u>: Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

<u>PURCHASES OF BANK CHECKS</u>: Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

OTHER RECORDS: Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

Although this summons is all-inclusive, please research and forward <u>all</u> checking and savings accounts statements, signature cards, loan documents, and purchases of bank checks. If additional information is needed, this summons will be referenced.

Please forward the requested information by date shown on summons to:

IRS Criminal Investigation Special Agent Mark Mire 2204 Lakeshore Drive Suite 210 Homewood, AL 35209

If assistance is needed, please contact Special Agent Mark Mire at 205 329-4386.



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ATTACHMENT 2



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an officer of the Inter and other data rela	nal Revenue Service, to ting to the tax liability or	give testimony and to bring with you and to	produce for examination the following books, record a purpose of inquiring into any offense connected field above for the periods shown.	
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	e Drive, Suite 210, He		-5565 desk (205) 329-4386 cell	
Place and time	for appearance at	2204 Lakeshore Drive, Suite 210		6 PF 1877 1 B
		Homewood, AL 35209		* •
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W I K			2007 at 9:00 o'clock	<u>a</u> m.
	Issued under	authority of the Internal Revenue Code	this 2014 day of JUNE	2007 (year)
Department of the Tre		Mark Min	Mark Mire, Special Age	
www.irs.gov	Company of the second s	Signature of issuing officer	Title	***
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Service of Summons, Notice and Recordkeeper Certificates (Puisuant to section 7603, Informal Revenue Code)

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Served	3. 🚨	§ 7603, by was direct I sent the	at I sent a copy of the s y certified or registered ied, that person being a summons to the followin th Elm Street, Tuskegee,	mail to the la third-party re g address:	ist known address o cordkeeper within th	f the person to whom it the meaning of § 7603(b).
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ATTACHMENT TO SUMMONS ISSUED TO: FIRST TUSKEGEE BANK

ALL OPEN AND CLOSED ACCOUNTS

(January 1, 2002 through December 31, 2005) For the years: 2002 - 2005

All records pertaining to the following individual and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which this individual had a financial interest:

William D. Paul (255-86-1214) and Rheumatology Specialists Arthritis & Osteoporosis Center, Inc. (20-0983204)

To include all accounts in which this individual had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

SAVINGS ACCOUNT RECORDS: Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.

CHECKING ACCOUNT RECORDS: Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.

LOAN RECORDS: Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

SAFE DEPOSIT BOX RECORDS: Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES: Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments.

U.S. TREASURY NOTES AND BILLS: All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid. checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

<u>CREDIT CARD RECORDS</u>: Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

<u>PURCHASES OF BANK CHECKS:</u> Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

OTHER RECORDS: Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

Although this summons is all-inclusive, please research and forward <u>all</u> checking and savings accounts statements, signature cards, loan documents, and purchases of bank checks. If additional information is needed, this summons will be referenced.

Please forward the requested information by date shown on summons to:

IRS Criminal Investigation Special Agent Mark Mire 2204 Lakeshore Drive Suite 210 Homewood, AL 35209

If assistance is needed, please contact Special Agent Mark Mire at 205 329-4386.



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ATTACHMENT 3



in the metter of	William D. Paul					
Internal Revenue Ser	rvice (Division): Crimi	inal Investigation	Division			
industry/Area (nam	· · · · · · · · · · · · · · · · · · ·			<u> </u>		
Periods: Calend	dar years ending Decemb	oer 31, 2002, Dec	ember 31, 2003, I	December 31, 2	004, and Decemb	er 31, 2005
	The	Commission	er of internal i	Revenue		
To: COMPASS BA	ANK			· ·	·	
At: 15 South 20th	Street, Suite 1403, Birm	ingham, Alabama	1 35233			2
		Mark M	ire, Special Agent			, , , , , , , , , , , , , , , , , , , ,
an officer of the Internal R and other data relating t	ed and required to appear be Revenue Service, to give test to the tax liability or the col ment of the internal revenue	limony and to bring lection of the tax II	with you and to prod ability or for the pu	luce for examinat rpose of inquirin	g Into any offense (
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Business address	and telephone numb	er of IRS office	er before whom	you are to a	ppear:	
and the second s	rive, Suite 210, Homewo		(205) 912-556		05) 329-4386 cell	}
Place and time for	appearance at 22	04 Lakeshore Dri	ve. Suite 210			
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www.lrs.gov	······································	Signature of issuing	Officer		Title	
rm 2039 (Rev. 12-200)1) Signatur	a of approving office	f (if applicable)		Title	
atalog Number 21405J			· In abhanania)		1977	n he kent by IPS



Service of Summons, Notice and Recordkeeper Certificates (Pursuant to section 7803, Internal Revenue Code)

I certify that I served the summons sh	own on the front of this form on:
Date JUNE ZO, 200	Time 12:00 PM
1. I certify that § 7603, to the How 2. I certify that § 7603, at the copy with § 7603, at the copy with § 7603, by compared I sent the su	I handed a copy of the summons, which contained the attestation required by e person to whom it was directed. I left a copy of the summons, which contained the attestation required by e last and usual place of abode of the person to whom it was directed. I left the following person (if any): Gint Cance For Jim McCLEdNEY 297-6825 I sent a copy of the summons, which contained the attestation required by ertified or registered mail to the last known address of the person to whom it, that person being a third-party recordkeeper within the meaning of § 7603(b). Title Mark Mire, Special Agent
4. This certificate is made to show con Section 7609. This certificate does not ap served on any officer or employee of the liability the summons relates nor to sur collection, to determine the identity of numbered account or similar arrangement. Date of giving Notice:	affairs of an identified person have been made or kept. a person to whose nmonses in aid of a person having a affairs of an identified person have been made or kept. I certify that, within 3 days of serving the summons, I apperson having a gave notice (Part D of Form 2039) to the person named
Name of Noticee: William D. P	aul
Address of Noticee (If mailed):	2 Meadow Wood, Wetumpka, Alabama 36093
How Natice I gave notice by certific to the last known address Was I left the notice at the I of abode of the notices the following person (if	In the absence of a last known address of the ast and usual place of the notices, I left the notice with the person summoned.
Signature May Min	Title Mark Mire, Special Agent
	beginning a proceeding to quash this summons has expired and that no the notices consents to the examination.
Signature	Title Mark Mire, Special Agent

ATTACHMENT TO SUMMONS ISSUED TO: COMPASS BANK

ALL OPEN AND CLOSED ACCOUNTS

For the years: 2002 - 2005 (January 1, 2002 through December 31, 2005)

All records pertaining to the following individual and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which this individual had a financial interest:

William D. Paul (75-2893898 or 52-1548911), PDI Ministries, Inc. (75-2893898 or 52-1548911), William D. Paul Ministries, Inc. (58-2086372 or 75-2893896), and PDI Real Estate, Inc. (63-1278631)

To include all accounts in which this individual had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

<u>SAVINGS ACCOUNT RECORDS</u>: Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.

<u>CHECKING ACCOUNT RECORDS:</u> Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.

LOAN RECORDS: Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

<u>SAFE DEPOSIT BOX RECORDS:</u> Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

<u>CERTIFICATES</u>: Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for Interest payments.

U.S. TREASURY NOTES AND BILLS: All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid,

checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

<u>CREDIT CARD RECORDS:</u> Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

<u>PURCHASES OF BANK CHECKS</u>: Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

OTHER RECORDS: Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

Although this summons is all-inclusive, please research and forward <u>all</u> checking and savings accounts statements, signature cards, loan documents, and purchases of bank checks. If additional information is needed, this summons will be referenced.

Please forward the requested information by date shown on summons to:

IRS Criminal Investigation Special Agent Mark Mire 2204 Lakeshore Drive Suite 210 Homewood, AL 35209

If assistance is needed, please contact Special Agent Mark Mire at 205 329-4386.



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ATTACHMENT 4

IN THE UNITED STATE DISTRICT COURT MIDDLE DISTRICT OF ALABAMA RECIVED

William D. Paul Petitioner

2001 JUN 25 P 12: 07

MIDDLE DIVINION LA

vs.

Case Civil Action No.: 2.: 02:07mc3367-MHT

UNITED STATES
Respondent

MOTION TO QUASH SUMMONS

COMES NOW, the Petitioner, by and through Pro'se Bishop William D. Paul, has a Motion to Quash Summons before the court - reasons being: Respondent did purse enforcement of the summonses, as issued, in this the below matter. See attechment summons. The legal argument supporting the relief requested are:

Legal arguments:

- I. June 20, 2007- IRS re-issued summons in the same matter. See attechment.

 June 14, 2007 before 10:am- Bishop WILLIAM D. PAUL, (Pro'se) Petitioner, v.

 UNITED STATES OF AMERICA, Respondent, Case Civil Action No.: 2.:

 02:07mc3367-MHT has been heard before in the district court of the United States for the middle district of Alabama northern division by Judge Myron H. Thompson on June 14,

 2007 at 10:00 a.m. at the Frank M. Johnson, Jr. United States Courthouse Complex,

 Courtroom 2FMJ. See Judgement dated June. Attechment 1.
- II. June 14, 2007 before 10:am-The respondent initated a Motion to Dismiss and the petitioner agreed. See attechment 2.
- III. June 14, 2007 before 11:am-The judgement granted in United States District Court per Judge Myron H. Thompson, by agreement of the parties made in open court on June 14, 2007.

1

IV. The Motion to Dismiss states (See attechment 2):

- 1. The petitioner initiated the proceedings by filing a Petition to Quash on June 5, 2007.
- 2. Since the filing of the petitioner's motion, the respondent has determined not to pursue enforcement of the summonses, as issued, in this matter.

As the respondent will not seek enforcement of the summonses, as issued, their no longer exists a case or controversy between the parties that can, or need be, resolved by the Court. Therefore, the Petitioner requests of the court to grant Motion to Quash Summons, per respondent and petitioner agreement in open court by Motion to dissuits in the above 1, 2, and 3. Dated this 24th day of June, 2007

Bishop William D. Paul. Paul, Pro'se Petitioner 102 Meadow Wood Wetumpka, AL 36093 (334) 514-4383

CERTIFICATE OF SERVICES

I hereby certify that I have served a copy of the foregoing upon:

Mark Mire, Special Agent
2204 Lakeshore Drive Suite 210

Homewood, AL 35209

United State Attorney General
950 Pennsylvania Ave.

Washington, D.C. 20530

Laura Canary

United States Attorney
Post Office Box 197

Montgomery, AL 36101-0197

by depositing a copy of the same in the U.S. Mail, postage prepared

June.

Bishop William D. Paul. Paul, Pro'se

Petitioner

102 Meadow Wood Wetumpka, AL 36093

(334) 514-4383

his the 24th day of